

59-23-1. Title.

This chapter shall be known as the "Brine Shrimp Royalty Act."

Enacted by Chapter 179, 1997 General Session

59-23-3. Definitions.

As used in this chapter:

(1) "Brine shrimp eggs" means dormant, early stage brine shrimp embryos encapsulated as cysts that are harvested from within the state.

(2) "Tax year" means a one-year period beginning on February 1 and ending on January 31 of the following year.

Amended by Chapter 105, 2010 General Session

59-23-4. Brine shrimp royalty -- Royalty rate -- Commission to prepare billing statement -- Deposit of revenue.

(1) A person shall pay for each tax year a brine shrimp royalty of 3.75 cents multiplied by the total number of pounds of unprocessed brine shrimp eggs that the person harvests within the state during the tax year.

(2) (a) A person that harvests unprocessed brine shrimp eggs shall report to the Department of Natural Resources the total number of pounds of unprocessed brine shrimp eggs harvested by that person for that tax year on or before the February 15 immediately following the last day of that tax year.

(b) The Department of Natural Resources shall provide the following information to the commission on or before the March 1 immediately following the last day of a tax year:

(i) the total number of pounds of unprocessed brine shrimp eggs harvested for that tax year; and

(ii) for each person that harvested unprocessed brine shrimp eggs for that tax year:

(A) the total number of pounds of unprocessed brine shrimp eggs harvested by that person for that tax year; and

(B) a current billing address for that person; and

(iii) any additional information required by the commission.

(c) (i) The commission shall prepare and mail a billing statement to each person that harvested unprocessed brine shrimp eggs in a tax year by the March 30 immediately following the last day of a tax year.

(ii) The billing statement under Subsection (2)(c)(i) shall specify:

(A) the total number of pounds of unprocessed brine shrimp eggs harvested by that person for that tax year;

(B) the brine shrimp royalty that the person owes; and

(C) the date that the brine shrimp royalty payment is due as provided in Section 59-23-5.

(d) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules prescribing the information required under

Subsection (2)(b)(iii).

(3) Revenue generated by the brine shrimp royalty shall be deposited in the Species Protection Account created in Section 79-2-303.

(4) Beginning with the 2004 interim, the Revenue and Taxation Interim Committee:

(a) shall review the brine shrimp royalty imposed under this section at least every five years;

(b) shall determine on or before the November interim meeting of the year in which the Revenue and Taxation Interim Committee reviews the brine shrimp royalty imposed under this section whether the brine shrimp royalty should be continued, modified, or repealed; and

(c) may review any other issue related to the brine shrimp royalty imposed under this part.

Amended by Chapter 105, 2010 General Session

59-23-5. Payment of the brine shrimp royalty.

(1) The brine shrimp royalty shall be paid to the commission by the person who harvests the unprocessed brine shrimp eggs.

(2) The payment shall be accompanied by the billing statement prepared by the commission in accordance with Section 59-23-4.

(3) The royalty is due on the April 30 immediately following the last day of the tax year.

Amended by Chapter 16, 2005 General Session

59-23-7. Rules.

In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules to implement and enforce this chapter.

Amended by Chapter 105, 2010 General Session

59-23-8. Penalties and interest.

A person who harvests unprocessed brine shrimp eggs who fails to comply with this chapter is subject to penalties and interest as provided in Sections 59-1-401 and 59-1-402.

Amended by Chapter 105, 2010 General Session